



Washington State
Liquor Control Board

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WINE SHIPPER TO CONSUMER
SUMMARY TAX REPORT
FORM LIQ-870

Licensee Number

Licensee Name

Location Address

City, State & Zip

REPORT IN

LITERS

MONTH

YEAR

If Revised Report
(check box) ☐

TAXES ARE DUE ON ALL WINE DIRECTLY SHIPPED TO WASHINGTON STATE CONSUMERS

Report must be completed by all WINE SHIPPERS TO CONSUMERS for each month and postmarked on or before the 20th of the following month. When the 20th falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.

A monthly report must be filed, including months when there are no shipments. Report all shipments made in the month regardless of invoice date. Revision report (check box): Only include changes that need to be made to your original report, by either adding only that which was not included or subtracting from original amounts with a negative number.

WINE CONVERSIONS -



GALLONS X 3.78544 = LITERS

STANDARD 9 LITER CASES (2.378 GALS) = 12 (750 ML Bottles)

= 6 (1.5 L Bottles)

= 24 (375 ML Bottles)

CIDER		14% AND UNDER		OVER 14%		Total Tax Due		
IN LITERS		IN LITERS		IN LITERS				
(1)		(2)		(3)				
Box (1) X \$0.0814 =		Box (2) X \$0.2292 =		Box (3) X \$0.4536 =				
(4)		(5)		(6)				
(4)		(5)		(6)		(7)		
PENALTIES for late reporting 2% per month of box (7)							(8)	
Total Due Current Month							(9)	
Balance or (refund) from prior tax periods							(10)	
TOTAL After Adjustments							(11)	

Certified True and Correct Under Penalty of Perjury	
Signature of Person Completing Form	
Printed Name	
Date	
Telephone No.	

Instructions: (boxes (4) thru (7), (9), and (11) have programmed formulas if entries made on computer)

- Box (1) (2) (3) Enter the Total Liters shipped for the reporting month.
- Box (4) Multiply Box (1) by 0.0814 (Cider tax rate per liter).
- Box (5) Multiply Box (2) by 0.2292 (14% & Under tax rate per liter).
- Box (6) Multiply Box (3) by 0.4536 (Over 14% tax rate per liter).
- Box (7) Total tax of Box (4), (5) and (6).
- Box (8) Enter the amount of Penalties (Reports are due postmarked on or before the 20th of the following month. Penalties accumulate at 2% of the amount due each month after the due date).
- Box (9) The sum of box (7) + (8) for current month total.
- Box (10) Enter the amount of any Refund or adjustment from prior months. Indicate a refund as negative number and balance due or correction as positive number.
- Box (11) The sum of box (9) add or subtract box (10) as indicated. This is the amount of payment to submit with form.

WSLCB USE ONLY

Payee Number

Amount \$

WSLCB USE ONLY

Amount Received \$

Office Audit

Postmark